

expenditure of their Departments under the concerned service heads, viz., '40—Agriculture', '39—Public Health', '37—Education', '50—Civil Works', '12—A—Sales Tax', '13—Other Taxes and Duties', etc. The expenditure met out of the Sugarcane Cess Fund should be shown as reduction of expenditure under the service heads concerned. These adjustments will be carried out by the Accountant General, Mysore. In order to facilitate these adjustments such expenditure should be exhibited separately as far as possible. Where this is not possible, at least the expenditure to be met out of the Fund should be clearly indicated. Under no circumstances the credits and debits should be made to the fund directly. All credits and debits must pass through the Consolidated Fund of the State.

3. The Revenue Department of the Secretariat is designated as the Administrative Department so far as the administration of this Act is concerned. The Commissioner of Commercial Taxes is the Chief Controlling Officer while the Deputy Commissioners of Commercial Taxes of the Districts in which the Sugar Factories are situated (*Mandya, Shimoga, Bellary, Belgaum and Raichur Districts*) will be the Estimating Officers in respect of 'XIII—Other Taxes and Duties—r—Receipts under the Sugarcane Cess Act' and '13—Other Taxes and Duties—d—Transfer to the State Sugarcane Cess Fund'. The Commissioner of Commercial Taxes will also be the Controlling Officer in respect of State Sugarcane Cess Fund. The Accountant General should communicate the balance in the Fund to that Officer for acceptance.

4. If any cess collected after 15th June 1959 is credited to a head other than 'XIII—Other Taxes and Duties—r—Receipts under the Sugarcane Cess Act' the Deputy Commissioners of Commercial Taxes concerned should take steps to get it transferred to the correct head (*XIII—Other Taxes and Duties*). The Deputy Commissioners of Commercial Taxes should also inform the managements of the Sugar Factories under their jurisdiction to credit the cess to the correct head of account.

5. All schemes and works which are proposed to be financed from the State Sugarcane Cess Fund should be sent to the Administrative Department of the Secretariat concerned which will examine them in consultation with Revenue and Finance Departments and sanction them, if approved.

By Order and in the name of the Governor of Mysore,

N. S. BHARATH,

*Deputy Secretary to Government,  
Finance Department (Budget).*

#### PLANNING AND DEVELOPMENT SECRETARIAT

Prohibition of 'Begar' or forced labour

### CIRCULAR

No. P & D 125 SCH 58, DATED BANGALORE, THE 23RD NOVEMBER 1959  
(MARGASIRA 2, SAKA ERA 1881).

Begar and other similar forms of forced labour have been prohibited under Article 23 of the Constitution and any contravention of this provision has been declared an offence punishable in accordance with Law. The State Government is, however, empowered to impose compulsory service for public purposes but no discrimination, however, can be made while imposing such service on grounds only of religion, race, caste or class or any of them. forced Labour, wherever prevalent is generally practised to the disadvantage of the backward classes and the Scheduled Castes and Scheduled Tribes are generally the victims.

2. The Commissioner for Scheduled Castes and Scheduled Tribes in his Report for the year 1956-57 has recommended that wherever this 'begar' system is prevalent, it is desirable that action should be taken to eradicate it completely.

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3. Government understand that the system is neither widely prevalent nor concentrated in any part of this State. Nevertheless to whatever extent this system might be prevalent in any part of the State, it would be exploitation of human labour which is not only illegal but immoral. The Divisional Commissioners, Heads of the Departments and the Deputy Commissioners are therefore informed that if they notice the prevalence of this evil practice of 'Begar' or forced labour anywhere in the State, they should warn the persons concerned suitable and the Scheduled Castes and Scheduled Tribe victims of this custom should be encouraged to report such illegal acts practised against them to the authorities concerned.

M. B. SHETTY,

*Under Secretary to Government,  
Planning and Development Department.*

#### COMMERCE AND INDUSTRIES SECRETARIAT

#### Pattern of set up and Extension of the Jurisdiction of the Rural Industries Financing Bank to the Integrated Areas.

READ—

1. Government Order No. CI 158 RIS 58, dated 27th February 1959.
2. Letter from the Joint Director, Rural Industrialisation No. SDR/PROC/F. 59, dated 12th June 1959.
3. Letter from the Joint Director, Rural Industrialisation No. B. 15168/58-9, dated 25th June 1959.
4. Letter from the Joint Director, Rural Industrialisation No. RI. FB. PR. 4/59-60, dated 3rd July 1959.
5. Letter from the Joint Director, Rural Industrialisation No. RIFB. P.R. 4/59-60, dated 10th July 1959.
6. Letter from the Joint Director, Rural Industrialisation No. RIFB-P.R. 4/59-60, dated 17th August 1959.

ORDER No. CI 158 RIS 58, DATED BANGALORE, THE 10TH SEPTEMBER 1959  
(BHADRAPADA 19, SAKA ERA 1881).

Consequent on the Extension of the jurisdiction of the Rural Industries Financing Bank to the integrated areas of the State, a question has arisen as to the pattern of Organisation in the different areas for channelising the activities of the Bank. In the old Mysore area the existing Primary Rural Industrial Co-operative Societies and Urban Industrial Co-operative Societies affiliated to the Bank, through which loans are being issued to artisans and industrialists, are being amalgamated into Taluk Rural Industrial Co-operative Societies. In South Kanara District also Taluk Rural Industrial Co-operative Societies have been formed on the model of old Mysore area and registered. These societies are proposed to be got affiliated to the Rural Industrial Financing Bank. Similarly for Coorg, one Primary Society at Mercara is proposed to be formed to cater to the needs of the entire District.

2. As regards Hyderabad Karnatak area, the Joint Director of Industries and Commerce, who had discussions in the matter with representatives of the District Central Co-operative Banks of Raichur and Gulbarga and other local officers concerned reports that these Banks are not in favour of undertaking the task of distributing Industrial Loans. It is therefore proposed that Primary Rural Industrial Co-operative Societies at Taluk level may be organised in this area also on the pattern of the old Mysore area, and that the Rural Industries Financing Bank may channelise its activities through these Primary Societies.

3. As regards the Bombay Karnatak Area, however, the consensus of opinion is that the existing District Industrial Banks of Dharwar, Belgaum and Bijapur Districts would undertake the responsibility of distributing loans to the Small Scale and Rural Industrialists and that there is no need to have any other agencies at any lower level in these Districts.